

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>DESI DEHERRERA,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>PARK COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 65999</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on November 30, 2015, Gregg Near and MaryKay Kelley presiding. Petitioner appeared pro se. Respondent was represented by Marcus McAskin, Esq. Petitioner is protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**605 Vista Grande Drive, Como, Colorado  
Park County Schedule No. R0031555**

The subject is a vacant 35.02 acre site located in the Santa Maria Ranch Subdivision outside the small town of Como. The subdivision is comprised of approximately 100 residential sites of roughly 35 acres each; interior gravel roads are not maintained. Predominantly level, the subject site sits in a large valley with 360-degree views and is bordered by Bureau of Land Management (BLM) land on the west and southwest. The property is improved with a domestic well. Two weathered storage sheds and corral on the site do not contribute to value.

Respondent assigned a value for tax year 2015 of \$43,589 but is recommending a reduction to \$40,000 based on an appraisal. Petitioner is requesting a value of \$24,000.

Mr. DeHerrera expressed confusion regarding his \$672.80 tax bill for 2015, comparing it to \$425 in 2014. Also, the tax bill for nearby Lots 54 and 55 (a 70-acre property) was \$306.84 in 2014, nearly half of what he was billed in 2015.

Mr. DeHererra described three wells proposed by El Paso Oil & Gas for gas and oil drilling operations. Page 7 of Exhibit 1 shows their proposed locations west of the subject site. He argued that drilling will require large equipment for drilling and tankers for water, that roads will have to be widened, and that fracking will reduce and contaminate water in nearby domestic wells. All of these issues are impacting marketability and value.

Mr. DeHerrera's requested value of \$24,000 was based on the anticipated impact from nearby proposed wells.

Respondent's witness, Abby G. Carrington, Certified Residential Appraiser for the Park County Assessor's Office, presented a market value of \$40,000 for the subject property. She presented three comparable sales ranging in sale price from \$22,000 to \$66,000 and in size from 35 to 44.14 acres. After adjustments, sale prices ranged from \$39,970 to \$40,000. Ms. Carrington supported her adjustment for the subject's well (\$10,000) with a paired sale analysis of wells in the subdivision.

Ms. Carrington, addressing Petitioner's concerns about nearby wells, reported that all oil and gas permits have expired and that Park County doesn't intend to renew. No wells have been dug, and no drilling rigs have been installed.

Ms. Carrington acknowledged that 2015 taxes for Lots 54 and 55 (roughly 70 acres total) were lower than taxes for the subject's 35.02 acres. Lots 54 and 55 were classified as agriculture (farming or grazing for generation of profit) and, therefore, taxed on production capacity. In comparison, the subject site's vacant land classification is taxed at 29%.

Ms. Carrington discussed Petitioner's taxes for the 2015 tax year, calculating them based on an assigned value of \$40,000 and a vacant land rate of 29% equaling \$11,600. She applied a mill levy of .58 (actual mill levy yet to be determined) equaling \$672.80. She also explained that Petitioner was erroneously taxed in 2014 at \$425 and that the Assessor chose to honor this amount. Colorado Statute requires revaluation every two years, and the 2015 assigned value and subsequent taxation have been corrected.

The Board understands the tax error made by the Assessor for tax year 2014, the Assessor's honoring the quote, and agrees with Respondent that it cannot be repeated. Properties must be re-valued and re-assessed with each new cycle.

The Board is convinced that no oil and gas wells have been dug near the subject property and that permits for this exploration have expired. The Board does not find any negative impact from potential drilling for tax year 2015.

The Board concluded that the 2015 actual value of the subject property should be reduced to \$40,000.

**ORDER:**

Respondent is ordered to reduce the 2015 value of the subject property to \$40,000.

Park County Assessor is directed to update his/her records accordingly.

**APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered)

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

Section 39-8-108(2), C.R.S.

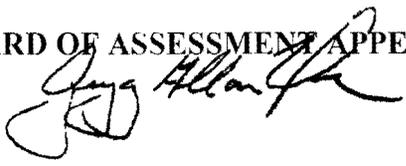


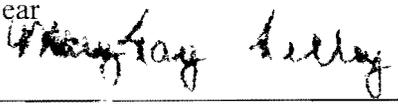
**DATED and MAILED** this 21st day of December, 2015.

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.

  
Milla Lishchuk

**BOARD OF ASSESSMENT APPEALS**



Gregg Near  


MaryKay Kelley